

TSMC-00-229



March 22, 2001

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Technology Center 2100  
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To: Commissioner of Patents and Trademarks  
Washington, D.C. 20231

Fr: George O. Saile, Reg. No. 19,572  
20 McIntosh Drive  
Poughkeepsie, N.Y. 12603

Subject: | Serial No. 09/765,043 01/19/01 |  
| Jia-Shun Yeh, Ren-Hua Tu |  
| PAYMENT MODEL FOR AN ENTERPRISE |  
| RESOURCE PLANNING SYSTEM |  
Grp. Art Unit: 2164

ASSOCIATE POWER OF ATTORNEY

I hereby appoint William Stoffel, registration number 39,390, as my associate attorney in this case. His telephone number is (215) 564-2258.

Please continue to direct all correspondence in this case to the undersigned attorney.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Stephen B. Ackerman".

Stephen B. Ackerman,

Principal attorney of record